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A Research on Continuous Auditing

金治中

指导教师姓名: 庄 明 来 教授  
专 业 名 称: 会 计 学  
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## 摘 要

近年来，世界各国会计舞弊愈演愈烈，国外的安然、世界通讯等财务丑闻，国内的郑百文、银广夏等财务造假，审计职业界由于未能揭露财务造假行为而招致各种指责，其信誉备受质疑，审计职业陷入了前所未有的“困顿时期”。因此，如何提高审计质量，及时发现并报告财务造假，已经成为各国学术界、实务界与政府部门亟待解决的重要课题。与此同时，以计算机、网络为代表的信息技术的发展呈爆炸式增长，会计学科已经与信息技术结下不解之缘，进而，也给审计学科带来新的挑战，审计学科亟待顺应时代潮流，与时俱进。因此，改进传统审计模式、审计方法和审计技术呼声此起彼伏，连续审计应运而生，面对这一不可逆转的形势，深入展开连续审计研究无疑具有很强的理论与现实意义。

连续审计的发展有着丰富的理论作为支撑，主要有审计需求理论、信息不对称理论、制度变迁理论、技术接受模型理论、全面质量管理和实时制，以此为基础，进入 21 世纪后，连续审计国内外研究成果日渐丰富，本文从连续审计的产生与发展，连续审计基础理论，连续审计应用等方面入手，系统地梳理了国内外连续审计研究文献，同时，连续审计绝非仅是一种技术方法，它也有其自身发展的环境、本质、目标等，为此，本文借鉴审计理论框架和信息系统审计理论框架的研究成果，初步构建了连续审计理论基本框架，包括连续审计环境、连续审计本质、连续审计目标和连续审计假设等内容。连续审计同时始终是一种审计方法与技术，故而笔者在借鉴国外若干连续审计应用模型研究成果的基础上，以可扩展商业报告语言（XBRL）为基础，构筑了一个适合我国国情的连续审计模型，以求在采用“拉”方式进行数据处理进程中，使所构筑的连续审计应用模型更为科学与合理。

**关键词：**连续审计；理论框架；应用模型



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## Abstract

In recent years, accounting frauds around the world becomes more and more violent. There are financial scandals at aboard such as Enron, the world's communications. The same things also happen at home, for example Zhengbaiwen, Yinguangxia. The career of auditing has been accused by all walks of life for the failure to disclose behaves of financial frauds. Its credibility has been widely questioned. The career of auditing has been plunged into an unprecedented predicament period. Therefore, how could we improve the quality of audits, detect and report financial frauds? It has become an important issue that should be urgently solved by academics, practitioners and government departments all over the world. At the same time, Information technology Characterized by the computer, network development presents the explosive growth. The accounting also entered the era of all-round development of computerized accounting, in turn, also brings new challenges to the Audit, audit must keep up with the trend of The Times. For the reform of traditional auditing mode, auditing methods and auditing technology, continuous auditing arises at the historic moment, and facing unprecedented development opportunity, a research on continuous auditing has great theoretical and practical significance.

Continuous auditing takes rich theories as its development base, The theories are the theory of traditional auditing, the theory of asymmetric information, the theory of institutional change, the theory of technology acceptance, total quality management, just in time, etc. Those theories can be able to explain problems, such as its generation, its developing motivation. In the 21st century, the research outcomes of continuous auditing are very rich at home and aboard. From the perspectives of emergence and development of continuous auditing, the basic theory of continuous auditing, the applications of continuous auditing, the implementation of continuous auditing, we comprehensively and systematically comb research literatures of continuous auditing at home and abroad. The development of continuous auditing should be guided by theoretical frameworks. Continuous auditing is definitely not just a technical method. It also has its own development environment, nature, objectives. Referring to the outcomes of auditing theoretical frameworks and those of information systems auditing, we build the basic framework of continuous auditing theory, which consists of continuous auditing environment, the essence of continuous auditing, the

objectives of continuous auditing, hypotheses of continuous auditing. At the same time, referring to several foreign models of continuous auditing, based on the continuous development of XBRL technology, we preliminarily construct the model of continuous auditing suitable for our conditions that merges the basic ideas of the internal and external auditing, and use the data manners of "push". We try our best to make continuous audit model more scientific and reasonable. Finally, as to the problems encountered during our development process of continuous auditing, we analyze them and put forward to related proposals.

**Key Words:** Continuous Auditing; Theoretical Basis; Application Model

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## 第1章 绪论

### 1.1 研究背景与问题的提出

“信息技术的发展变革正逐步使得工业时代的一切发生变化，它巨大地变革了企业经营的各种方式，它意味着一个崭新的创造财富的后工业时代”(Robert Elliott,1992)<sup>[1]</sup>。计算机和网络的普及使企业和全球各地供应商、消费者及合作伙伴之间的沟通和交流得到了极大增强，信息使用者对信息及时性、可预测性和多样性的要求日益提高。历史性的财务信息对信息使用者的相对重要性呈现下降的趋势，经济环境的复杂化使得许多非财务信息、预测性信息正在变得日益重要。

面对审计环境和信息供给与需求的变化，传统审计已经显示了极大的不适应性。传统审计本身存在的时滞性缺陷使其难以适应决策者对信息的及时性需求；传统审计的低效率使得详细审计陷入完全不可能的境地，审计人员的大量时间用在程序化的审计工作底稿的编制上，缺乏精力进行更深入的职业分析判断，差错纠弊的能力下降，造成审计质量的下降。审计手段的落后使 IT 环境下的信息系统测试显得一筹莫展。这一切都使得审计模式的变革成为当务之急，为此，“连续审计”理论与技术方法应运而生。许多研究团体相继成立连续审计研究机构，并开始陆续发表研究报告，这些研究团体和研究报告主要有：

(1) 美国注册会计师协会 (American Institute of Certified Public Accountants, 以下简称 AICPA) 和加拿大特许会计师协会 (Canadian Institute Of Chartered Accountants, 以下简称 CICA) 1999 年联合完成研究报告《连续审计》(Continuous Auditing,1999)<sup>[2]</sup>，并详细给出了连续审计的定义。

(2) 美国德克萨斯 A&M 大学连续研究中心 (成立于 2001 年) (the Center for Continuous Auditing at TEXAS A&M University)，欧洲连续审计研究中心 (成立于 2001 年) (European Centre For Continuous Auditing)，他们主要以研讨会的形式对 AICPA/CICA 研究报告中提出的相关课题进行深入研究，并将部分研究文献发布在 <http://accounting.rutgers.edu> 网站上。

以美国德克萨斯 A&M 大学连续审计研究中心为主要组织方，一般每年举行两次世界连续审计报告论坛 (World Continuous Auditing and Reporting Symposium，简称



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